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Dated: May 15, 2006

Signature:


(David R. Burns)Docket No.: TOW-039
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:
Tadashi Tsunoda

Application No.: 10/652800

Filed: August 28, 2003

For: A FUEL CELL CONFIGURED WITH
DISCHARGE PASSAGES THAT PREHEAT
FUEL GAS AND PREVENT CROSS
LEAKAGE (as amended)

Confirmation No.: 2015

Art Unit: 1745

Examiner: Alejandro, Raymond

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 15, 2006 (Paper No. 20060209), please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 5 of this paper.